

In the High Court of Justice
Business and Property Courts of England and Wales
Commercial Court (QBD)



Claim Form

Amended prior to service pursuant to CPR r17.1(1)
Re-Amended prior to service pursuant to CPR r17.1(1)

Re-Re-Amended pursuant to CPR r17.1(2)(b) by Order dated 13 July 2018

Re-Re-Re-Amended pursuant to CPR r17.1(2)(b) by Order dated 14 August 2018

Claimant(s)

SKAT (The Danish Customs and Tax Administration)
Østbanegade 123
2100 København Ø
Denmark

In the High Court of Justice
Business and Property Courts of England and Wales
Commercial Court (QBD)



CL-2018-000404

for court use only

Claim no.	CL-2018-000404
Issue date	15 June 2018

SEAL

Defendant(s)

See attached Rider 1

Name and address of Defendant receiving this claim form

See attached Rider 1

Amount claimed	In excess of £1 billion
Court fee	10,528
Legal representative's costs	TBC
Total amount	TBC

The copy office at the Admiralty and Commercial Registry, The Rolls Building, 7 Rolls Building, Fetter Lane, London, EC2A 1NL is open between 10 am and 4.30 pm Monday to Friday. When corresponding with the court, please address forms or letters to the Court Manager and quote the claim number.

Claim No.	
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Brief details of claim

1. The Claimant ("SKAT"), in broad summary, is the Danish tax collecting authority. It has filed a related claim against certain defendants on 4 May 2018 under claim number CL-2018-000297 (the "First Claim"). The Defendants to the First Claim are referred to below as the First Claim Defendants. SKAT will apply to have the present claim consolidated and heard together with the First Claim.

2. Under Danish law, when a Danish company pays a dividend to a shareholder, the company withholds 27% of the dividend and pays it to SKAT as the tax *prima facie* due by the shareholder on the dividend.

3. Where the shareholder is a foreign pension fund or other relevant entity, it may reclaim that withholding tax from SKAT if the shareholder is resident in a jurisdiction with a relevant double tax treaty with Denmark and meets the conditions required in the double tax treaty for reclaiming the withheld dividend tax.

4. Accordingly, SKAT operated a scheme to receive applications for the repayment of withholding tax and to action the same.

5. Between about September 2012 and about July 2015, SKAT received written applications for the repayment of withholding tax (a "WHT Application") from a number of tax reclaim agents based or operating in England; GOAL Tax Back Limited, Syntax GIS Limited, KOI Associates Limited and Acupay Systems LLC (together "the Agents"), purportedly on behalf of foreign entities in the United Kingdom, the United States, Luxembourg or Malaysia, claiming the repayment of withholding tax. In addition, certain WHT Applications were received from a German tax reclaim agent (the 24th Defendant) (the "German Agent") on behalf of certain US pension funds.

6. Each WHT Application expressly or impliedly represented (in summary) that the relevant foreign entity was the beneficial owner of shares in a Danish company, had beneficially received dividends net of withholding tax from that Danish company, was entitled to a refund of withholding tax under the applicable double tax treaty, and that the WHT Application and supporting evidence was genuine and not fraudulent.

7. In reliance upon the relevant representations, SKAT accepted each of the WHT Applications and paid the substantial sums requested to a bank account held by the relevant Agent or German Agent.

8. The said representations were false. The foreign entity was not the beneficial owner of, or did not own shares in, a Danish company as represented, had not beneficially received dividends net of withholding tax, and was not entitled to a refund of withholding tax. Further, the WHT Applications were not genuine but fraudulent.

9. SKAT claims damages for the torts of deceit and/or unlawful means conspiracy from the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants. In particular:

9.1. The Fourth and Seventeenth to Twenty-Second and Twenty-Fifth Defendants and each of them knew that the applications to SKAT were based on false representations of fact or had no genuine belief in the truth of the representations or were reckless as to whether it was true or not; and intended that SKAT would rely upon those representations.

9.2. The Fourth and Seventeenth to Twenty-Second and Twenty-Fifth Defendants conspired and combined with each other, and/or the First to Thirty Second, Thirty Fourth to Sixty Third First Claim Defendants, to make the WHT Applications and/or to launder and conceal the proceeds of the payments made by SKAT pursuant to such applications, with the intention to injure or cause financial loss to SKAT by the use of unlawful means.

10. Further or in the alternative, SKAT claims damages against the First to Third Defendants for negligent misrepresentation. In particular:

10.1. in communicating the WHT Applications to SKAT, the Third Defendant impliedly represented that the WHT Applications and supporting evidence were genuine (i.e. not fraudulent) or that it had reasonable grounds to believe

that to be the case;

10.1A. further, in providing "dividend credits for non-resident tax payer status" in support of WHT Applications, the First and Second Defendants represented that the named foreign entity was the beneficial owner of the shares and had received the dividends net of WHT in question;

10.2. In all the circumstances, the Third Defendant owed SKAT a duty to take reasonable care to communicate only genuine WHT Applications to SKAT. Further, the First and Second Defendants owed SKAT a duty to take reasonable care in only providing "dividend credits for non-resident tax payer status" for foreign entities that were the beneficial owner of the shares and had received the dividends net of WHT in question;

10.3. The First to Third Defendants were negligent in that they failed to take the reasonable care and skill to be expected of a service provider in their position; and

10.4. SKAT in fact relied on the First to Third Defendants' representations in paying out under the WHT Applications, which it would not otherwise have done, and suffered reasonably foreseeable losses as a result.

11. Further or in the alternative, SKAT claims restitution from the First to Fourth, Seventh, Ninth to Fourteenth, and Sixteenth to Twenty-Third, and Twenty-Fifth Defendants, and each of them, of the unjust enrichment that they have received at SKAT's expense. SKAT made the payments due to a mistake of fact and/or law on its part that the sums claimed in the application were due and/or is entitled to restitution on the grounds of failure of consideration.

12. Further or in the alternative, SKAT seeks equitable compensation or an account of profits from the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants, and each of them, for their dishonest assistance in a scheme to defraud SKAT.

13. Further or in the alternative, SKAT seeks equitable compensation or an account of profits from the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants, and each of them, for knowing or unconscionable receipt to the extent that the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants beneficially received the traceable proceeds of the funds paid by SKAT to the Agents and/or the German Agent.

14. Further or in the alternative, SKAT seeks a declaration that such of the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants that hold the traceable proceeds of the payments that SKAT made to the Agents and the German Agent, hold those proceeds (or their traceable product) on constructive trust for SKAT.

15. SKAT further seeks an order that those traceable proceeds or product be transferred to it, or such orders as may be necessary to compel the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants to transfer the same to SKAT.

16. Further or in the alternative, SKAT claims from the Defendants, and each of them, under Danish law:

16.1. Damages in tort because SKAT has suffered foreseeable loss as a consequence of the fraudulent conduct of the Fourth and Seventeenth to Twenty-Second, and Twenty-Fifth Defendants and each of them, or the negligent conduct of the Defendants and each of them;

16.2. Restitution for unjust enrichment arising from mistaken payments by SKAT;

16.3. A declaration that SKAT is the owner of the traceable proceeds of the payments that it made to the Agents and the German Agent, and such orders as may be necessary against the relevant Defendants to compel them to pay over the same to SKAT.

17. SKAT claims interest from the Defendants, and each of them, on such sums found to be due to it under section 35A of the Senior Courts Act 1981 (alternatively, the applicable Danish statute or law) for such periods and at such rates as the Court deems fit.

18. Alternatively, SKAT claims compound interest on such sums that are found to be due to it in equity and/or on such damages as are found to be due to it for the tort of deceit.

Particulars of claim will follow if an acknowledgment of service is filed that indicates an intention to defend the claim

Statement of Truth

The Claimant believes that the facts stated in this claim form are true.

I am duly authorised by the claimant to sign this statement

Full name Jonathan-Robert Forthman Gary Coleran Jonathan-Robert Forthman Jonathan Robert Forthman

Name of claimant's legal representative's firm Pinson Masons LLP

signed

Claimant's legal representative

position or office held: Partner Partner Partner
(if signing on behalf of firm, company or corporation)

[Handwritten signature]

*delete as appropriate

Pinson Masons LLP
55 Colmore Row
Birmingham
B3 2FG

Claimant's or legal representative's address to which
documents or payments should be sent if different
from overleaf including (if appropriate) details of DX,
fax or e-mail.

Ref.068205.07000/JG18

RIDER 1: LIST OF DEFENDANTS
 AMENDED PRIOR TO SERVICE UNDER CPR r17.1(1)
 RE-AMENDED PRIOR TO SERVICE UNDER CPR r17.1(1)
 RE-RE-AMENDED PURSUANT TO CPR r17.1(2)(b) by Order dated 13 July 2018
 RE-RE-RE-AMENDED PURSUANT TO CPR r17.1(2)(b) by Order dated 14 August 2018

No.	Name	Address
1.	Indigo Global Partners Ltd (formerly Indigo Securities Ltd)	30 Crown Place London United Kingdom EC2A 4EB
2.	Lindisfarne Partners LLP	1 Tudor Street London United Kingdom EC4Y 0AH
3.	Acupay Systems LLC (UK branch)	Unit 2 242 Kingsland Road London United Kingdom E8 4DG
4.	Honey Jersey Ltd	20-22 Wenlock Road London United Kingdom N1 7GU
5.	Jonathan Godson	(1) Flat 2, 13 St Johns Park, London, United Kingdom, SE3 7TD (2) 146 West 57th Street, New York, NY- 10019, United States of America (3) 139-26 87th Avenue, Jamaica, NY- 11435, United States of America (4) 126-10 Queens Boulevard, New York, NY-11415, United States of America
6	Daniel Fletcher	Charles Lake House

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No.	Name	Address
		Claire Causeway Crossways Business Park Dartford United Kingdom DA2 6QA
7	Allisdair <u>Allasdair</u> Gavin Gonzalez Brown	110 Causewayhead Road Stirling United Kingdom FK9 5EG
8	Janice Allgrove	Buros—Sarl (1) B.U R.O.S. Business Unit Rental Office Services Sarl 3 Rue Thomas Edison Strassen L-1445 Luxembourg (2) 2A, Boulevard Paul Eyschen 1480 Luxembourg Luxembourg
9	Guenther Grant-Klar	Silicon Residence 1 Block – B Dubai UAE
10	The Godson Consulting LLC 401k Plan	(1) 146W 57th St New York NY 10019 USA (2) N9074 Springbrook Road Ripon WI 54971 USA
11	The Lawler Noble 401K Plan	25-19 Astoria Boulevard Apt 3

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No.	Name	Address
		Astoria NY11102 USA
12	The Idea-Guy LLC 401K Plan	(1) 20560 Ventura Boulevard 318 Woodland Hills CA 91364 USA (2) 251 Little Falls Drive Wilmington New Castle DE 19808 USA (3) 312 Wayne Ave Lansdowne PA 19050 USA
13	The Watts Street Capital LLC 401K Plan	(1) 7917 Selma Avenue Apt 209 Los Angeles CA 90046 USA (2) 3400 Agricultural Center Drive St Augustine FL 32092 USA
14	Roxy Ventures LLC Solo 401K Plan	70 Tanya Circle Ocean New Jersey 07712 USA
15	Graham <u>Mackenzie</u> Horn	(1) Star Residences, Al Nahda, Dubai, UAE (2) 24 Court Road, London, United Kingdom, SE9 5NW
16	Alba <u>Gonzalez</u> Brown	(1) Taigh Al-Dhu, Castlebay, Isle of Barra, United Kingdom, HS9 5XD (2) 8 Corennie Garden, Edinburgh,

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No.	Name	Address
		<u>United Kingdom, EH10 6DG</u> <u>15 Canada Square, London, E14 5GL</u> <u>UAE address</u>
17	Fiveways Consultancy FZE	<u>Flexi desk</u> <u>RAK FTZ Business Park</u> <u>Al Seer</u> <u>PO Box 1811</u> <u>Dubai</u> <u>UAE</u>
18	Trixor Holdings One Ltd	<u>25 Chester Terrace</u> <u>London</u> <u>United Kingdom</u> <u>NW1 4ND</u> <u>Harney's Corporate Services Limited</u> <u>Craigmuir Chambers</u> <u>P.O. Box 71</u> <u>Road Town</u> <u>Tortola</u> <u>British Virgin Islands</u>
19	<u>Arche Cayman Ltd</u> <u>Treefrog Capital Limited (Formerly known as Arche Cayman Limited)</u>	<u>190 Elgin Avenue</u> <u>George Town</u> <u>Grand Cayman</u> <u>KY1-9005</u> <u>Cayman Islands</u> <u>GENESIS TRUST & CORPORATE SERVICES LTD.</u> <u>P. O. Box 448</u> <u>Elgin Court</u> <u>Elgin Avenue</u> <u>George Town</u> <u>Grand Cayman KY1-1106</u> <u>Cayman Islands</u>

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No.	Name	Address
20	Anupe Dhorajiwala	Nakheel, Flat-4-1025 (E&W Sub-Meter) PO Box 506561 381 Palm Jumeirah Dubai UAE
21	FGC Elysium Holdings Ltd	Harneys Corporate Services Limited Craigmuir Chambers <u>P.O. Box 71</u> Road Town Tortola VG1110 British Virgin Islands
22	Syntax GIS Ltd (In liquidation)	In the care of Hudson Weir 3rd Floor 112 Clerkenwell Road London United Kingdom EC1M 5SA
23	IPIS UK (Battersea London 1) Ltd (In liquidation)	In the care of David Rubin & Partners Suite 1 Central Park Candle Road St. Peter Port Guernsey GY1 1UQ
24	Global Equities GmbH	Frankfurt am Main Hochstr. 50 60313 Frankfurt Germany
25	Rajen Ranmal Shah	<u>43 Mayfield Avenue</u>

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No.	Name	Address
		<u>Harrow</u> <u>HA3 8EX</u> <u>...UAE</u> <u>Al Durra Tower</u> <u>Shaikh Zayed Road</u> <u>Dubai</u> <u>UAE</u>